

Form F-66 (IA-2) (6-30-2016) <div style="text-align: center; padding: 10px;"> <b>STATE OF IOWA</b>   <b>2016</b>  <b>FINANCIAL REPORT</b>  <b>FISCAL YEAR ENDED</b>  <b>JUNE 30, 2016</b> </div> <b>CITY OF STRAWBERRY POINT, IOWA</b> <b>DUE: December 1, 2016</b>		<div style="text-align: center;"> <b>16202201600000</b>  <b>City Clerk/Administrator</b>  <b>111 Commercial Street</b>  <b>Strawberry Point, IA 52076</b> </div> <div style="text-align: center; font-size: small; margin-top: 10px;">           (Please correct any error in name, address, and ZIP Code)         </div>		
<b>WHEN COMPLETED, PLEASE RETURN TO</b> Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
<b>Revenues and Other Financing Sources</b>				
Taxes levied on property	458,368		458,368	414,816
Less: Uncollected property taxes-levy year	0		0	
<b>Net current property taxes</b>	458,368		458,368	414,816
Delinquent property taxes	0		0	0
TIF revenues	26,235		26,235	26,727
Other city taxes	139,116	0	139,116	148,863
Licenses and permits	4,292	0	4,292	4,865
Use of money and property	75,421	4,648	80,069	82,466
Intergovernmental	208,983	0	208,983	227,010
Charges for fees and service	165,291	1,566,233	1,731,524	1,856,230
Special assessments	76,274	0	76,274	67,799
Miscellaneous	142,480	6,650	149,130	76,437
Other financing sources	64,015	339,518	403,533	455,433
<b>Total revenues and other sources</b>	1,360,475	1,917,049	3,277,524	3,360,646
<b>Expenditures and Other Financing Uses</b>				
Public safety	305,547	0	305,547	315,406
Public works	189,844	0	189,844	196,315
Health and social services	0	0	0	0
Culture and recreation	219,408	0	219,408	253,015
Community and economic development	44,516	0	44,516	53,765
General government	244,466	0	244,466	241,170
Debt service	826,467	0	826,467	826,500
Capital projects	0	0	0	0
<b>Total governmental activities expenditures</b>	1,830,248	0	1,830,248	1,886,171
Business type activities	0	1,479,230	1,479,230	1,533,275
<b>Total ALL expenditures</b>	1,830,248	1,479,230	3,309,478	3,419,446
Other financing uses, including transfers out	64,015	339,518	403,533	426,245
<b>Total ALL expenditures/And other financing uses</b>	1,894,263	1,818,748	3,713,011	3,845,691
<b>Excess revenues and other sources over (Under) Expenditures/And other financing uses</b>	-533,788	98,301	-435,487	-485,045
Beginning fund balance July 1, 2015	1,272,387	737,659	2,010,046	
Ending fund balance June 30, 2016	738,599	835,960	1,574,559	-485,045

**Note** - These balances do not include \$ \_\_\_\_\_ held in non-budgeted internal service funds; \$ \_\_\_\_\_ held in Pension Trust Funds; \$ \_\_\_\_\_ held in Private Purpose Trust funds and \$ \_\_\_\_\_ held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents
General obligation debt	\$ 446,943	Other long-term debt	\$ 0
Revenue debt	\$ 2,054,000	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 2,432,934

CERTIFICATION

THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF

Signature of city clerk		Date Published/Posted	Mark (x) one <input type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk	Telephone →	Area Code	Number Extension
Signature of Mayor or other City official (Name and Title)		Date signed	

PLEASE PUBLISH THIS PAGE ONLY

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016						CITY OF STRAWBERRY POINT						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
1	<b>Section A - TAXES</b>											1			
2	<b>Taxes levied on property</b>	286,573	123,323		48,472			458,368			458,368	2			
3	Less: Uncollected property taxes - Levy year							0			0	3			
4	Net current property taxes	286,573	123,323		48,472	0		458,368		T01	458,368	4			
5	Delinquent property taxes							0		T01	0	5			
6	<b>Total property tax</b>	286,573	123,323		48,472	0	0	458,368			458,368	6			
7	<b>TIF revenues</b>			26,235				26,235		T01	26,235	7			
8	<b>Other city taxes</b>														
8	Utility tax replacement excise taxes							0		T15	0	8			
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	18,108						18,108		T15	18,108	9			
10	Parimutuel wager tax							0		C30	0	10			
11	Gaming wager tax							0		C30	0	11			
12	Mobile home tax							0		T19	0	12			
13	Hotel/motel tax	1,779						1,779		T19	1,779	13			
14	Other local option taxes		119,229					119,229		T09	119,229	14			
15	<b>TOTAL OTHER CITY TAXES</b>	19,887	119,229	0	0	0	0	139,116	0		139,116	15			
16	<b>Section B - LICENSES AND PERMITS</b>	4,292						4,292		T29	4,292	16			
17	<b>Section C - USE OF MONEY AND PROPERTY</b>											17			
18	Interest	13,128	918					14,046	4,648	U20	18,694	18			
19	Rents and royalties	61,375						61,375		U40	61,375	19			
20	Other miscellaneous use of money and property							0		U20	0	20			
21								0			0	21			
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	74,503	918	0	0	0	0	75,421	4,648		80,069	22			
23												23			
24	<b>Section D - INTERGOVERNMENTAL</b>											24			
25												25			
26	<b>Federal grants and reimbursements</b>											26			
27	Federal grants							0		B89	0	27			
28	Community development block grants							0		B50	0	28			
29	Housing and urban development							0		B50	0	29			
30	Public assistance grants							0		B79	0	30			
31	Payment in lieu of taxes							0		B30	0	31			
32								0			0	32			
33	<b>Total Federal grants and reimbursements</b>	0	0	0	0	0	0	0	0		0	33			
34												34			
35												35			
36												36			
37												37			
38												38			
39												39			
40												40			

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF STRAWBERRY POINT						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		158,058					158,058		C46	158,058	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants							0		C89	0	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim							0		C89	0	54				
55	State Library grant	2,901						2,901			2,901	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	2,901	158,058	0	0	0	0	160,959	0		160,959	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions							0			0	63				
64	Library service	17,725						17,725		D89	17,725	64				
65	Township contributions	27,684						27,684		D89	27,684	65				
66	Fire/EMT service							0		D89	0	66				
67	Local grants and reimbursements	2,115	500					2,615		D89	2,615	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	47,524	500	0	0	0	0	48,024	0		48,024	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	50,425	158,558	0	0	0	0	208,983	0		208,983	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	136,108	A91	136,108	73				
74	Sewer							0	336,145	A80	336,145	74				
75	Electric							0	1,093,980	A92	1,093,980	75				
76	Gas							0		A93	0	76				
77	Parking							0		A60	0	77				
78	Airport							0		A01	0	78				
79	Landfill/garbage	76,316						76,316		A81	76,316	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF STRAWBERRY POINT						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)							
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees							0		A89	0	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges		1,750					1,750		A89	1,750	92				
93	Ambulance charges	73,290						73,290		A89	73,290	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges	1,891						1,891		A89	1,891	99				
100	Park, recreation, and cultural charges	12,044						12,044		A61	12,044	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify							0			0	102				
103								0			0	103				
104	TOTAL CHARGES FOR SERVICE	163,541	1,750	0	0	0	0	165,291	1,566,233		1,731,524	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS		16,108		60,166			76,274		U01	76,274	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	0	49,337					49,337		U99	49,337	108				
109	Deposits and sales/fuel tax refunds	2,114						2,114	6,650	U99	8,764	109				
110	Sale of property and merchandise	15,790	5,565					21,355		U11	21,355	110				
111	Fines	6,482						6,482		U30	6,482	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114	Reimbursements	63,192						63,192			63,192	114				
115								0			0	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	87,578	54,902	0	0	0	0	142,480	6,650		149,130	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF STRAWBERRY POINT		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	686,799	474,788	26,235	108,638	0	0	1,296,460	1,577,531		2,873,991	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans				37,288			37,288	339,518		376,806	127
128	Internal TIF loans and transfers in				26,727			26,727	0		26,727	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	0	0	0	64,015	0	0	64,015	339,518		403,533	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	686,799	474,788	26,235	172,653	0	0	1,360,475	1,917,049		3,277,524	132
133												133
134	Beginning fund balance July 1, 2015	66,675	476,503	22,981	661,450	44,778		1,272,387	737,659		2,010,046	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	753,474	951,291	49,216	834,103	44,778	0	2,632,862	2,654,708		5,287,570	136
137												137
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139												139
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158												158
159												159

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016						CITY OF STRAWBERRY POINT		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	117,993	38,842					156,835		E62	156,835	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	922						922		E89	922	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	74,291	7,695					81,986		E24	81,986	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	57,014	8,638					65,652		E32	65,652	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	152						152		E32	152	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	250,372	55,175		0	0	0	305,547			305,547	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF STRAWBERRY POINT		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		103,521					103,521		E44	103,521	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation							0		E44	0	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation		4,856					4,856		E81	4,856	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	81,467						81,467		E81	81,467	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	81,467	108,377		0	0	0	189,844			189,844	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF STRAWBERRY POINT		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0		0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued CITY OF STRAWBERRY POINT						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	<b>Section D — CULTURE AND RECREATION</b>											121
122	Library services — Current operation	79,686	18,339					98,025		E52	98,025	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation	5,930						5,930		E61	5,930	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	2,695						2,695		E61	2,695	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	53,673	3,616					57,289		E61	57,289	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation		13,775					13,775		E03	13,775	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	38,260						38,260		E61	38,260	135
136	Other culture and recreation	3,434						3,434		E61	3,434	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	<b>TOTAL CULTURE AND RECREATION</b>	183,678	35,730		0	0	0	219,408			219,408	139
140	<b>Section E — COMMUNITY AND ECONOMIC DEVELOPMENT</b>											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation		37,975					37,975		E89	37,975	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation		6,541					6,541		E50	6,541	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	<b>TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT</b>	0	44,516	0	0	0	0	44,516			44,516	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF STRAWBERRY POINT		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	9,950	1,181					11,131		E29	11,131	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	15,667	4,234					19,901		E23	19,901	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	4,204						4,204		E89	4,204	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	4,444						4,444		E25	4,444	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	162,287						162,287		E31	162,287	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	42,499						42,499		E89	42,499	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	239,051	5,415	0	0	0	0	244,466			244,466	176
177	Section G — DEBT SERVICE				826,467			826,467			826,467	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	826,467	0	0	826,467			826,467	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184								0			0	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0		0	0	0	0			0	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	0	0	0			0	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	754,568	249,213	0	826,467	0	0	1,830,248			1,830,248	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued	CITY OF STRAWBERRY POINT					<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	<b>Section I — BUSINESS TYPE ACTIVITIES</b>											197
198	Water — Current operation								133,052	E91	133,052	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								155,508	E80	155,508	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation								851,152	E92	851,152	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF STRAWBERRY POINT		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								339,518		339,518	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								1,479,230		1,479,230	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	754,568	249,213	0	826,467	0	0	1,830,248	1,479,230		3,309,478	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out		37,288					37,288	339,518		376,806	255
256	Internal TIF loans/repayments and transfers out		0	26,727				26,727			26,727	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	0	37,288	26,727	0	0	0	64,015	339,518		403,533	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	754,568	286,501	26,727	826,467	0	0	1,894,263	1,818,748		3,713,011	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted		447,905	22,489	7,636	44,778		522,808			522,808	264
265	Committed		162,268					162,268			162,268	265
266	Assigned		54,617					54,617			54,617	266
267	Unassigned	-1,094						-1,094			-1,094	267
268	Total Governmental	-1,094	664,790	22,489	7,636	44,778	0	738,599			738,599	268
269	Proprietary								835,960		835,960	269
270	Total ending fund balance June 30, 2016	-1,094	664,790	22,489	7,636	44,778	0	738,599	835,960		1,574,559	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	753,474	951,291	49,216	834,103	44,778	0	2,632,862	2,654,708		5,287,570	271
272												272

**Cell:** B36

**Comment:** Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

**Cell:** B37

**Comment:**

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

**Cell:** B38

**Comment:** Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

**Cell:** B39

**Comment:** Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

**Cell:** B40

**Comment:** Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

<b>Part III INTERGOVERNMENTAL EXPENDITURES CITY OF STRAWBERRY POINT</b> Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>											
Purpose Correction..... Health..... Highways..... Transit subsidies..... Libraries..... Police protection..... Sewerage..... Sanitation..... All other.....		Amount paid to other local governments M05 \$ M32 M44 M94 M52 M62 M80 M81 M89 \$						Purpose Highways..... All other.....		Amount paid to State L44 \$ L89 \$	
<b>Part IV SALARIES AND WAGES</b> Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.											
Total salaries and wages paid.....						Amount - Omit cents Z00 \$		441,161			
<b>Part V DEBT OUTSTANDING, ISSUED, AND RETIRED</b>											
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year			
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)				
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	I91 \$			
2. Sewer utility	19U 932,000	29U	39U 73,000	49U	49U	49U 859,000	49U	I89 27,960			
3. Electric utility	19U 548,779	29U	39U 101,836	49U 446,943	49U	49U		I92 13,258			
4. Gas utility	19U	29U	39U	49U	49U	49U		I93			
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94			
6. Industrial Revenue	19T	24T	34T		44T	44T		I89			
7. Mortgage revenue	19T	24T	34T		44T	44T		I89			
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89			
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89			
10. 2012 STREETS	19U 1,320,000	29U	39U 125,000	49U	49U	49U 1,195,000	49U	I89 10,559			
11. Electric utility	19U 110,000	29U	39U 110,000	49U	49U	49U 0	49U	I89 10,384			
12.	19U	29U	39U	49U	49U	49U	49U	I89			
13.	19U	29U	39U	49U	49U	49U	49U	I89			
14.	19U	29U	39U	49U	49U	49U	49U	I89			
Total long-term debt	2,910,779	0	409,836	446,943	0	2,054,000	0	62,161			
B. Short-term debt				Amount - Omit cents							
Outstanding as of JULY 1, 2015				61V \$							
Outstanding as of JUNE 30, 2016				64V \$							
<b>Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS</b> Assessed Valuations by Levy Authority and County, AY2014/FY2016 Actual valuation -- January 1, 2014				Amount - Omit cents							
				\$	48,658,682		x .05 = \$		2,432,934		
<b>Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016</b>											
Type of asset	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)						
<b>Cash and investments</b> - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61								
	\$	\$	1,574,559								
				1,574,559							
REMARKS						V98					